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Thomas, the governorship of John Lorentz, the plantation colonies of St. Thomas and St. John, the introduction of slavery, the slave trade, the relations of the planter and the company, the acquisition of St. Croix, and the career of the company under a new charter. In the appendix there is such valuable information as the list of governors in the West Indies and the Guinea, the directors and board of shareholders in Copenhagen, the first charter of the Danish West India and Guinea Company, the charter of 1697, important letters of officials and the report of the board of police and trade to King Frederick IV in 1716. One finds also the list of slave cargoes arriving in the Danish West Indies, the list of prices on St. Thomas from 1687 to 1751, West Indian sugar exported from Copenhagen, the company's receipts and debts at St. John and St. Croix, the capital invested in St. Thomas in 1747, the company's business in cotton, returns on the company's capital, and other statistics.

The supplementary chapter is an effort to connect as far as possible the sketch set forth in the preceding part of the book with the events leading up to the recent purchase of the group by the United States. The work throughout necessarily deals with the contact of the Negro with the European, as the African slaves constituted the class of population to be exploited and, of course, were the factor essential to the rise and growth of the company.

A. H. CLEMMONS.

*The Taxation of Negroes in Virginia.* By TOPTON RAY SNAVELY, Phelps-Stokes Fellow at the University of Virginia, 1915-1917. Publication of the University of Virginia Phelps-Stokes Papers. Pp. 97.

This work is the result of the establishment at the University of Virginia of a fellowship through a gift from the trustees of the Phelps-Stokes Fund. The holder of this fellowship must "stimulate and conduct investigations and encourage a wider general interest among students concerning the character, condition and possibilities of the Negroes in the Southern States." Carrying out this plan the incumbents have organized classes for study and conducted special investigations, assigning related topics for study, bringing the results before classes for discussion and sometimes securing distinguished men for lectures in this field.

In this dissertation the author has undertaken something new. No one had so far treated the taxation of the Negroes in any State.

As taxation is an important concern of the commonwealth, it was believed that the way in which the State determined how this burden should fall on the Negro race would do much in bringing out an understanding as to the attitude of the whites to the blacks. The author claims to have adhered strictly to the facts to give an unbiased interpretation of this phase of history. The work is well done in parts. It should have been amplified. The most valuable part of it is that which treats of the problem of taxation since the Civil War. In treating the antebellum period, the author shows a lack of breadth in that he does not connect the question of the taxation of Negroes with the struggle between Eastern and Western Virginia, which finally resulted in the disruption of the State. He does not show that the West wanted the increase in taxes, necessitated by the construction of internal improvements, obtained from a tax on slaves, as the mountaineers did not have many, while the East was anxious to tax more heavily cattle and the like which flourished beyond the Alleghanies.

During the colonial period and, at times, after the Revolution, Negroes paid a capitation tax. It is remarkable that the State of Virginia in 1814 collected \$8,322 from 5,547 free Negroes. The same class of Negroes paid \$11,554 in 1863 at the rate of \$2 a head. Provision was made for the capitation tax in the Constitution of 1867-68. In 1870 the prepayment was required of voters but because of corruption at the ballot box it was repealed. Delinquency followed and to counteract this the tax was made a lien on real estate. The Constitution of 1901-02 made the poll-tax a political measure in providing that the payment of it six months in advance of election day should be a prerequisite for voting with a registration clause as another requirement. These provisions, it seems, have not been enforced and for that reason many Negroes are returned as delinquent. In 1914 the whites showed a delinquency of thirty per cent. and the Negroes sixty per cent.

Taking up real estate, which is the principal source of all taxes paid by Negroes, the author confines himself to the period since the War. The Negroes of Virginia had \$12,464,377 subject to taxation in 1900 and \$28,775,199 in 1914. The tax levy in 1910 was \$48,173 and \$93,245 in 1914, having almost doubled during the intervening years. The delinquency in real estate taxes too is much less than that in the case of capitation taxes.

In answer to the question as to whether the Negroes of the State are sharing its burden of taxation in proportion to their

ability the author brings out some interesting facts. He finds it difficult to answer this question accurately. He shows, however, that Negroes composing 32.6 per cent. of the population pay only a small part of the \$7,757,532 in taxes of all kinds. The real estate, capitation, personal property and income taxes paid by Negroes in 1914 aggregated \$318,381, or 5 per cent. of the real estate taxes, 3.8 per cent. of the personal property taxes, 28.1 per cent. of the capitation taxes, and .000006 per cent. of the income taxes. In all the Negroes pay about 4.1 per cent. of the revenue of the State. This estimate is doubtless too low.